

Category 4 - Personnel: Costs related to staffing

4100	Salaries & Wages	Cost for a normal number of work hours per pay period including salary and longevity pay.
4101	Employee Award Comp.	Suggestion Awards Program.
4200	Overtime	Costs for hours worked in excess of the normal number of work hours per pay period.
4300	Part-time/Temporary	Costs for part-time salaries paid up to 20 hours per week and salaries of temporary personnel. This does not include personnel hired by contract with employment agencies.
4400	Shift Differential	Additional costs for second and third shift personnel.
4500	Holiday Pay	Additional direct costs of holiday pay for official County holidays (Fire, EMS, Sheriff, and Zoo).
4600	EMT Pay	Emergency Medical Technician pay for the Fire Department.
4700	Acting Officer Pay	EMS and Fire Department only.
4860	Retirement	County contributions to KPERS and KP&F.
4865	FICA/OASDI	Social Security: Old Age, Survivors, and Disability Insurance.
4866	FICA/HI	Social Security: Hospital Insurance and Medicare.
4870	Health/Life Insurance	Charges for health, life, and dental insurance, or self-insurance.
4875	Workers Compensation	County contributions for workers' compensation benefits and for the cost of allowable items for employees injured on the job (i.e., prescriptions, doctor fees, hospital bills).
4880	Unemployment Taxes	County contributions for unemployment insurance.
4991	Salary Adjustment	Budgeted line item for personnel frozen above the appropriate salary range and step. No costs are charged to this line item.
4994	Hearing Panel Pay	Payment to County Commissioners for sitting on the property valuation hearing panels.

Category 5 - Contractual Services: Costs of services provided by external entities

5100	Insurance	Includes building and contents insurance, professional liability insurance, surety and fidelity bond insurance, notary public fees.
5201	Telephone Services	Access and long distance charges, equipment charges, FAX charges and cellular phone service.
5202	911 Telephone	Payments for telephone and equipment services in Emergency Communications.
5203	Leased Data Lines	Data lines accessing mainframe computer.
5209	Television/Paging Services	KPTS contract costs, paging device repairs, cable service.
5250	Travel Expense	Airline fare, per diem expenses, lodging expenses.
5251	Mileage Allowance	Reimbursement at the federal government rate for miles driven in personal vehicles on County business.
5252	Training	In-house training cost, registration fee.
5253	Prisoner Transportation	All costs involved in the transport of prisoners.
5254	Witness Transportation	Travel and lodging costs for witnesses called by the District Attorney.
5300	Advertising	Legal publications or resolutions, employment ads.
5310	Marketing	Contracts for promotional videos and brochures.
5351	Electricity	Utility charges.
5352	Natural Gas	Utility charges.
5353	Water & Sewer	Utility charges.
5355	Street & Traffic Light	Electricity costs at intersections and roadways.
5400	Subscriptions, Dues & Fees	Newspaper, magazine, and journal subscriptions; organizational membership dues; certification and professional licensing fees.
5410	Legal Costs	Informant expenses, records and briefs fees, law enforcement costs at County parks or facilities.

5420	Drug Abuse Buy Money	Used only in the Sheriff's Department for drug investigations.
5450	Legal Professional Services	Attorney fees, deposition fees, collection fees.
5451	Settlements	Judgments, negotiated settlements.
5452	Legal Services/Probate	District Court (Probate) attorney fees.
5453	Legal Services/Juvenile	District Court (Juvenile) attorney fees.
5460	Medical Services	Autopsy fees, laboratory fees, official calls, ambulance fees, pharmacy charges, veterinary services, prisoner health care.
5461	Photographic Processing	Cost of film development and printing.
5462	Rape Examination Costs	Costs of rape kits.
5470	Financial Services	Audit fees, bond sales, financial assistance fees.
5471	Banking Services	Fees for idle cash services.
5472	Merchant Service Fees	Subscriber access network credit card payment system for Information Services.
5480	Commissary Services	Meal costs for inmate and clients.
5490	Other Professional Services	Temporary services including employment agencies, abstractor fees, surveyors fees, testing and inspection fees, appraisal fees, engineering fees, design fees.
5491	Aging Professional Services	Contracted professional services for senior citizens.
5492	Incidental Client Services	Miscellaneous living expenses for COMCARE clients.
5494	Moving Expenses	Costs of moving new employees. Includes hotel, airline, mileage, and other associated expenses
5495	Utility Relocation	Contracted removal or relocation of utility services in conjunction with road, bridge, or building construction.
5501	Auto Repair/Maintenance	Contracted auto repair.
5502	Office Equip. Repair/Maint.	Maintenance contracts on office machines and maintenance charges on an on-call basis.
5503	Equip. Repair/Maint.	Maintenance contracts or charges excluding office equipment.
5504	Radio Expense	Repairs to emergency radios made by the Emergency Communications repair shop.
5505	Aircraft Repair/Maint.	Repairs to the Sheriff's Department aircraft.

Appendix C

Expenditure Line Item Descriptions

5506	PC Hardware Maint.	Hardware maintenance on personal computers.
5507	Software Maint.	Computer software maintenance charges.
5550	Jury Fees	District Court payments for jury expenses.
5552	Board Worker Fees	Election Office board workers.
5555	Witness Fees	Witness fees paid by District Attorney's Office and the District Court.
5600	Bldg. Repair & Maint.	Contracted repair and maintenance on HVAC systems, streets, sewers, and parking lots.
5605	Sewer System Maint.	Sewer line video scanning in the Sewer Department.
5610	Grounds Maint.	Contracted grounds and cemetery maintenance.
5620	Building Maint.	Elevator maintenance, trash and pest control, contracted janitorial and window service.
5700	Equip. Lease & Rental	Equity payments on office equipment in the form of lease/purchase agreements.
5710	Building Lease & Rental	Building rentals, apartment leases.
5720	Service Lease & Rental	Shelter services for Animal Control, software rental, records storage including underground vaults.
5800	Photocopying	Photocopying charges from the print shop, does not include maintenance charges of payments on photocopiers.
5810	Printing	Printing, typesetting charges from either the print shop or other enterprises.
5850	Taxes	Real estate and special assessment taxes, retail sales tax including concession sales.
5851	Federal Fuel Excise Tax	
5900	County Appropriation	Payments to external governments and agencies for programs and services.
5901	Pass thru Grant Appropriation	Grants only.
5980	Refunds	Refunds of any fee.
5982	Replacement Warrants	
5984	Bonds/Notes Issuance	All costs associated with issuance of bonds and notes.
5985	Interest	Interest on bonds and notes.
5986	Anticipated Issues	
5987	Bond Principal	Principal payments to retire outstanding bonds.
5988	Temporary Note Principal	Principal payments to retire outstanding temporary notes.

5989	No Fund Warrant Principal	
5991	Audit Adjustments	
5993	Dependent Care Reimbursement	
5994	Health Care Reimbursement	
5995	Other Contractual Services	Armored car, microfilm, bottled water services, etc.
5996	Treasurer's Disbursements	
5998	Contingent Expenditure	
5999	Contingent Contractual Expend	

Category 6 - Commodities: Purchases of items with unit costs of under \$1,000

6100	Office Supplies	Items less than \$50, including paper, pens, calendars, ribbons, books, and Stationery Store charges.
6150	Custodial/ Water Tmt. Supplies	Cleaning solutions, mops, rock salt.
6200	Repair Parts - Building	Rivets, nozzles, washers, thermostats, bearings, seeds and plants, plumbing fixtures, tile.
6225	Weapons Repair/Maintenance	Sheriff's Department only.
6230	Weapons Range Supplies	Sheriff's Department only.
6250	Operating Supplies	Non-office items under \$1,000.
6251	Recreational Supplies	Supplies required for recreational activities at the youth detention facilities.
6257	Medical Operating Supplies	Bandages, ointments.
6270	Vehicular Operating Supplies kerosene	Antifreeze, oil windshield washer, solvent, lubricants.
6275	Tires and Batteries	Fleet Management only.
6276	Gasoline	
6277	Diesel Fuel	
6278	Compressed Natural Gas	
6279	Aviation Fuel	
6300	Repair Parts - Equipment	Purchase of parts to repair trucks, tractors, automobiles, radios, clutches, pumps, transmissions.
6301	Stock Inventory Purchases	Fleet Management and Division of Information & Operations

		only.
6350	Construction Supplies	Lumber, siding, nails, cement, bricks.
6351	Road Oil & Asphalt	Hot mix, cold mix, emulsified asphalt, cutback asphalt.
6352	Sand and Gravel	Crushed stone, gravel, aggregate.
6353	Chat	
6354	Bridge Construction/Maint.	Concrete, bridge decking, trees, and other materials.
6355	Culverts	
6356	Hardware, Signs, Wire	Reflective sheeting, guide markers, sign faces.
6357	De-icing Materials	
6358	Fly Ash	
6359	Road Striping Materials	
6360	Traffic Signalization Parts	
6363	Recycled Road Materials	
6450	Fuel Oil	Fuel oil, propane.
6550	Postage	Postage meter, postage permit, stamps, Emery, Federal Express, UPS, and other overnight and express carriers.
6600	Minor Apparatus & Tools	Camera equipment, office furniture, and equipment less than \$1,000, wrenches and tools, laboratory equipment.
6700	Clothing and Linen	Inmate clothing, blankets, bedding, uniforms.
6800	Food	Groceries for youth residential and in-patient facilities other than jail, luncheon costs, brome hay, park store supplies.
6811	Stock Fish	
6817	Toxicology/Drug ID Supplies	
6818	Toxicology /Drug ID Equip.	
6819	Toxicology /Drug ID Chemical	
6820	Drugs	Prescriptions, medications.
6821	Forensic Lab Supplies	
6822	Serology/ DNA Supplies	

6823	Serology/ DNA Chemicals	
6824	Firearms Laboratory Supplies	
6825	Firearms Laboratory Chemicals	
6826	Firearms Reference Library	
6827	Trace Laboratory Supplies	
6828	Trace Laboratory Chemicals	
6829	Evidence Supplies	
6840	Chemicals	Herbicides, etc.
6841	Toxicology Chemicals	
6900	Software Purchases	Software purchased (not leased) for mainframe, micro, or personal computer applications.

Category 7 - Capital Improvements: Costs of approved capital projects, used only in capital funds.
Use most specific description available for each commitment.

7000	Capital Projects- Trans. Out	Transfer funds to a capital projects fund for identified project.
7100	Site Acquisition	Cost to purchase/improve site.
7101	Land Lease	Cost to lease land.
7108	Appraisal Fees	
7109	Condemnation Fees	
7110	Rights-of-Way	Cost to purchase right-of-way.
7111	Street Work	Cost of repairs to adjacent streets, manholes, etc. or new construction of streets.
7200	Building Improvements	
7201	Bldg. Improv./Prof. Svcs.	
7202	Bldg. Improv./Materials	
7210	Planning	Space planning, design concept studies, feasibility studies, surveys.
7230	Design	Architectural services including base fees and reimbursable, construction management services, special consult fees such as landscape design, move analysis, environmental evaluations.

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Expenditure Line Item Descriptions

7231	Blueprints/Printing	Blueprint charges, print shop of outside printing costs for project manuals, newspaper charges for official notice publications.
7300	Improvements/not buildings	
7301	Electrical Engineering	Engineering fees and reimbursables related to the cost to design distribution of lighting and other electrical needs.
7302	Mechanical Engineering	Engineering fees and reimbursables related to the design of HVAC and other distribution systems.
7303	Civil Engineering	Engineering fees and reimbursables related to the design of infrastructure utility systems, such as drainage, water, and gas systems.
7304	Structural Engineering	Engineering fees and reimbursables related to the design of structural configurations including critical load-bearing components, etc.
7350	Plan Review/Fees/Permits	Plan review fees, permit fees, minor street privilege permits, building permits, zoning fees.
7400	Contract Construction	Costs related to construction not defined elsewhere.
7401	Infrastructure/Prof. Svcs.	Public Works Division use only.
7402	Infrastructure/Materials	Public Works Division use only.
7410	Soil Testing	Cost of soil testing
7420	Environmental Testing	Cost of environmental testing
7499	Contingent Contract/Const.	Funds available for construction cost overrun on a project.
7500	Operating Review Projects	Do not use.
7501	Furniture	Systems furniture, conventional furniture such as desks, chairs, conference tables, bookcases, marker boards, etc.
7502	Carpet	Carpet not included in construction costs.
7510	Utility Work	Installation or relocation costs for gas, electric, propane or related services.
7520	Phone Related	Installation or relocation costs for phone systems or components including instruments, wiring or telephone equipment room items.
7530	Information Services	Computer equipment located in telephone equipment rooms, control or signal devices, related wiring, etc.
7535	Computer Equip.	Computer hardware and software.
7540	Equipment	Owner furnished equipment such as kitchen appliances, shelving, laboratory equipment, target systems, or other technical items including installation costs.

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Expenditure Line Item Descriptions

7545	Fire Alarm Systems	Fire related alarm materials or installation including audio and video devices.
7546	Security Alarm Systems	Security related alarm materials or installation including audio and video devices.
7601	Moving Expenses	Contract moves, supplies for moving including boxes and tape.
7650	Landscaping	Trees, shrubs or other plant materials, grass seed, underground sprinkler systems, water wells.
7651	Signage	Project related to interior and exterior signs.
7701	Travel	County provided travel expenses directly related to a project's planning, design, construction, or move-in.
7750	Other Miscellaneous	Other expenses.
7751	Art Work	Cost of project art work.
7753	Materials	Wood, siding, nails, cement, roofing materials, toilet fixtures, paint, etc. Typically bought by Carpenter Shop personnel or department heads for project construction by in-house personnel.
7754	Financing Costs	Cost of borrowing money, selling notes or bonds, legal or audit fees, etc.
7799	Project Contingency	Total funds set aside for project overrun on all items except construction costs.

Category 8 - Capital Outlay: Purchase of items with unit costs of over \$1,000

8100	Office Equipment	Office equipment including desks and copiers.
8200	Operating Equipment	Kitchen, shop, emergency, engineering equipment.
8250	Computer Hardware	Computer equipment not purchased through DIO.
8300	Vehicular Equipment	Automobiles and other vehicles.
8310	Reserve for Equip. Replace	Reserve funding charged every department supported by the County Fleet to replace equipment.
8400	Other Capital Outlay	Other items with unit cost over \$1,000.

Category 9 - Interfund Expenditures: Costs of services provided by internal departments, or transfers to other funds

9100	Info. Services Purchases	Purchase costs billed by the Division of Information & Operations.
9101	Info. Services Charged	Service costs billed by the Division of Information & Operations.

9200	Intergovernmental Expenses	Services billed by other departments.
9300	Motor Pool Services	Motor pool costs billed by Fleet Management.
9400	Administrative Charges	Indirect costs billed by the Accounting Department.
9900	Transfer Out - Co. Approp.	Transfer of monies from one fund to another or to a capital project.
9901	Transfer Out - Operating	Transfer of monies to an operating fund.
9902	Transfer Out-Sales Tax Rev.	Transfers of sales tax revenue from the General Fund to the Sales Tax Road and Bridge Fund.
9903	Transfer Out - Reserve	Transfer of funds from a Reserve Fund to an operating budget.
9904	Transfer Out - Self Ins. Res.	
9905	Transfer Out - Grant Match	
9906	Transfer Out - Capital Reserve	
9907	Transfer Out - Equip. Reserve	
9908	Transfer Out-Vehicle Purch.	Transfer of funds to Fleet Management for fleet additions.
9910	Residual Equity Transfer	Transfers of remaining cash from discontinued funds.
9911	Transfer Out - Contingency	